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ously detract from the service rendered by Dr. Huebner in giving for the first time a connected account of the distribution of agricultural products in the United States.

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NEW BOOKS

EBELING, H. *Wirtschaftliche Probleme bei den deutsch-englischen Zuckerhandel.* (Karlsruhe: G. Braun. 1915. Pp. viii, 150. 3 M.)

HALL, S. R. *Short talks on retail selling.* (New York: Funk & Wagnalls. 1915. Pp. 170. 75c.)

JEVONS, H. S. *The British coal trade.* (New York: Dutton. 1915. Pp. xii, 876.)

To be reviewed.

JOHNSON, E. R., and collaborators. *History of domestic and foreign commerce of the United States.* Two volumes. (Washington, D. C.: Carnegie Institution of Washington. 1915. Pp. xv, 363; ix, 398.)

To be reviewed.

NYSTROM, P. H. *The economics of retailing.* (New York: Ronald Press. 1915. Pp. xi, 407. \$2.)

To be reviewed.

MILLER, T. S. *Cotton trade guide and student's manual. A text-book for the American trade and higher institutions of learning.* (Austin, Tex.: E. L. Steck. 1915. Pp. ix, 431.)

PEDDIE, J. T. *On the relation of imports to exports.* (London: Longmans. 1915. Pp. v, 88. \$1.)

This publication consists of two essays, of which the first bears the title printed on the cover and the second, Foreign Exchange—the Bill of Exchange. The author's main thesis, so far as there can be said to be a thesis in the hodge-podge of opinion and comment which he offers us, seems to be that Great Britain should place restrictions upon imports, in order effectively to build up her industries, "Free Trade" having destroyed her capacity for resistance "on anything like the basis of a modern first-class Power." H. G. B.

ROBERTSON, D. H. *Study of industrial fluctuation.* (London: King. 1915. 7s. 6d.)

STEPHENSON, J. *The principles and practice of commerce.* (London: Pitmans. 1915. 5s.)

WELD, L. D. H. *The marketing of farm products.* (New York: Macmillan. 1915.)

To be reviewed.

WEST, H. H. *Parcel post profit from farm produce.* (Rockford, Ill.: H. H. West. 1915. Pp. 31. 50c.)

South American handbook; a compilation of information and statistics

regarding the public indebtedness, foreign commerce and railway development of the South American republics. (New York: National Foreign Trade Council, 64 Stone St. 1915. Pp. 21, 55. 25c.)

Navigation laws of the United States, 1915. (Washington: Dept. Commerce. 1915. Pp. 585. \$1.)

Methods of wholesale distribution of fruits and vegetables on large markets. Dept. Bull. 267. (Washington: Office of Markets and Rural Organization. 1915. Pp. 28. 5c.)

Accounting, Business Methods, Investments, and the Exchanges

Principles of Cost Accounting. By JOHN RAYMOND WILDMAN. (New York: New York University Press. 1914. Pp. 96.)

Elementary Accounting Problems. By JOHN RAYMOND WILDMAN. (Brooklyn, N. Y.: The William G. Hewitt Press. 1914. Pp. x, 218.)

Principles of Accounting. By JOHN RAYMOND WILDMAN. (Brooklyn, N. Y.: The William G. Hewitt Press. 1914. Pp. 357.)

These three books by Professor Wildman have grown out of his experience as a teacher of accounting in the New York University School of Commerce, Accounts and Finance. Except for the *Principles of Accounting* they are intended as general reference books.

The first is a concise statement of the underlying principles that are fundamental to cost accounting. In 96 pages the author gives a clear-cut statement of the purposes, the chief problems, and the usual solutions of cost accounting. There is a noticeable absence of padding by insertion of forms and discussion of incidental questions, so commonly found in books on this subject. For the practical man who is uninitiated in the subject of cost accounting, or as a text for the student, this little book will be found valuable.

The second volume of the series, *Accounting Problems*, is intended as a piece of pedagogical mechanism, and aims to develop through the use of problems the main principles of accounting. It sets forth concrete, hypothetical situations presenting the necessity for accounting analysis, varying from a simple determination of profits by the asset and liability method for a business keeping only single entry books to a statement of realization and liquidation in the case of dissolution of a corporation. The problems, 26 in number, are evidence of the pedagogical skill of the author. They call for the application of the principles of accounting